UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

DEVAL CORPORATION,		: : : : : : : : : : : : : : : : : : : :	CHAPTER 11
		: :	Case No. 16-17922 (AMC)
	Debtor.	: :	

JOINDER OF DEVAL CORPORATION TO PARTS LIFE INC.'S BRIEF AND OBJECTION TO MOTION OF PDI DEVAL ACQUISITION, LLC FOR ENTRY OF AN ORDER ALLOWING ADMINISTRATIVE EXPENSE PURSUANT TO SECTIONS 503(B)(3)(D) AND 503(B)(4) OF THE BANKRUPTCY CODE

DeVal Corp. (the "Reorganized Debtor"), by and through its undersigned counsel, hereby joins the *Parts Life Inc. Brief in Opposition to Motion of PDI Inc. for Award of Attorneys' Fees and Costs* (the "Brief in Opposition") [Docket No.232] filed by Parts Life, Inc. ("Parts Life"), and hereby adopts all arguments and reservations set forth therein in opposition to the Motion of PDI DeVal Acquisition, LLC for Entry of an Order Allowing Administrative Expense Pursuant to Sections 503(B)(3)(D) and 503(B)(4) of the Bankruptcy Code (the "PDI Motion"). The Reorganized Debtor requests that, for the reasons set forth in the Brief in Opposition and presented at the hearing on the PDI Motion, that the PDI Motion be denied in its entirety and for such other relief as is deemed just and appropriate.

The Reorganized Debtor expressly reserves the right to supplement and/or amend this joinder and reserves all other rights, remedies, claims, and defenses at law or in equity. In addition, nothing contained in or omitted from this joinder should be deemed a waiver of, or deemed to prejudice, rights, claims, defenses

and remedies related to this bankruptcy case or the PDI Motion.

Dated: January 23, 2018

SMITH KANE HOLMAN, LLC

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